Abstract Monthly Cash Account of the Municipal High School.....for.....

Statement of Receipts	July	August	September & so on, for 12months	Total for the year
I. Drawings from Municipality.—				
1. Establishment charges, *viz.*, Pay, Allowances and Contingencies				
2. Dearness Allowance				
3. Travelling Allowance				
4. Equipment				
5. Other items to be specified				
Total ...				
II. Fee Income.—				
1. Admission and Re-admission Fees ...				
2. Tuition Fees				
3. Fines				
4. Refund of fees received from other institutions				
5. Compensation for loss of fee income drawn from Government				
6. Medical Fees				
Total ...				
III. Drawings from Government.—				
1. Maintenance grant				
2. Government share of cost towards Dearness Allowance				
3. Equipment Grant				
4. Scholarships drawn				
Total ...				
IV. Other Receipts (to be specified).—				
1. Contributions from District Boards, etc. ...				
2.				
3.				
Total ...				
Opening Balance ...				
Grand Total ...				

Absract Monthly Cash Account of the Municipal High School.....for.....

Statement of Disbursements	July	August	September & so on, for 12 months	Total for the year
I. Establishment charges.—				
1. Pay and Allowance				
2. Dearness Allowance				
3. Contingency				
4. Travelling Allowance				
5. Scholarship disbursed				
6. Other Charges to be specified				
Total ...				
II. Fee Remittances.—				
1. Admission and Re-admission Fees (Municipality)				
2. Tuition Fees (Municipality)				
3. Fines				
4. Refunds of Fees received from other schools				
5. Compensation for loss of fee income ...				
6. Medical (to 35 Edn.)				
Total ...				
III. Other Remittances.—				
1. Contributions from District Boards, etc. ...				
2. Maintenance grant				
3. Dearness Allowance				
5. Other items to be specified				
5. Equipment				
Total ...				
IV. Refund of tuition fees to students or other institutions				
Total of all items ...				
Closing Balance ...				
Grand Total ...				

READ—

Government Order No. Fl. 582-85—G. F. 53-43-5, dated the 8th August 1944, sanctioning (i) the transfer of work of the audit of the accounts of the several Municipal High Schools to the Financial Branch of the Education Department, and (2) the entertainment of an Accountant on Rs. 60–5–100 in that office to attend to the work.

2. Letter No. 24—C.L.A.D. dated the 12th July 1946, from the Comptroller, requesting in the circumstances explained, sanction for a revised procedure in the method of accounting in the Municipal High Schools.

3. Further letter No. 40—C.L.A.D. dated the 7th August 1947, from the Comptroller to Government.

Order No. Fl. 3035-3104—G. F. 189-46-3, dated the 4th October 1948.

The Comptroller states that at present the local auditors of his office have no scope to check the transactions relating to the Municipal High Schools appearing in the account of the Municipality with reference to the initial records maintained in the High Schools as it rests with the Financial Branch and that the Financial Branch of the Education Department could not satisfactorily scrutinise whether the amounts drawn out of Municipal funds have been duly accounted for in the books of the High Schools, since the Municipal Accounts are not subject to its scrutiny. The Comptroller also states that at present the entire transactions relating to a Municipal High School could not be booked in one place, as they are maintained by two different authorities, *viz.*, the Head Master and the Secretary who maintain separate accounts of different items though the accounts maintained by them separately relate to the High School proper. To ensure the entire transactions of a Municipal High School being booked in one place and to facilitate better scrutiny of accounts, the Comptroller has proposed a revised procedure, in the method of accounting in the Municipal High Schools as follows:—

(1) A fund account to be opened by opening a Savings Bank Account in the official designation of the Secretary of the Committee of Management concerned and the Municipal Council required to pay the sanctioned quota for the year in full in advance, all the other receipts such as contributions, school fees, departmental grants, etc., being also credited to the Savings Bank account. If there is delay in obtaining sanction to the Budget estimates of the Municipality, the Municipal quota may be credited monthly or quarterly in advance based on the previous year's budget sanctions subject to suitable adjustments after the Budget is sanctioned. The equipment grant payable by the Municipality according to sanction should also be deposited in the Savings Bank Account. The amount required for expenditure will be withdrawn by the Secretary at the request of the Head Master and paid to the Head Master who will account for it in the cash book as the amount received from the Secretary. Any excess expenditure over the receipts will also be borne by the Municipality and paid to the Savings Bank account.

(2) In places where there are no Treasury facilities, the Savings Bank account in the nearest Treasury will have to be opened, all collections being daily credited to the Municipal Funds for issue of crossed cheques in favour of the Head Master in lieu of cash received on each date, these cheques being sent to the Treasury by the Head Master once a month for transfer credit to the Savings Bank account through one of the staff of the Municipal High School, when he goes to the Treasury for encashment of establishment bills at the beginning of each month.

(3) The initial accounts of the Municipal High Schools (including payment vouchers) will be subject to Local Audit by the staff of the Financial Branch of the Education Department as hitherto in accordance with G. O. No. Fl. 582–85—G.F. 53-43-5, dated 8th August 1944. In addition, the Comptroller may arrange for the post audit of the bills relating to Municipal High Schools (after payment) in the Financial Branch of the Education Department, when found necessary and possible.

2. Government are pleased to sanction the above proposals of the Comptroller.

3. The proposal of the Comptroller to make the Head Masters *ex-official* Secretaries of the Committee of Management is not however acceptable and the existing arrangement will continue.

4. The Comptroller is requested to issue clear instructions to the Municipalities.

M. SHAMANNA, *Finl. Secy.*

KOLAR DISTRICT.

(TREASURY DEPARTMENT).

Notification dated 10th September 1948.

No. T3. 23—48-49. It is hereby notified for the information of the public that the Savings Bank Depositors of Bagepalli Taluk Treasury may present their Pass Books to the Taluk Treasury, Bagepalli, during office hours on working days, for adding interest for the year 1946-47 to their Pass Books.

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Treasury Department.

Notification dated 26—27th October 1948.

No. T. 3. 23—48-49. It is hereby informed that the Savings Bank Depositors of Kolar Taluk Treasury may present their Pass Books for addition of interest for 1946-47 during the working hours on any day at the said Treasury.

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Treasury Department.

Notification dated 27th October 1948.

No. T. 3. 23—48-49. It is hereby notified for the information of the public that the Savings Bank Depositors of Mulabagal Taluk Treasury may present their Pass Books to